



TENNESSEE STATE BOARD OF ACCOUNTANCY
DEPARTMENT OF COMMERCE AND INSURANCE
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-1141
(615) 741-2550 or 1-888-453-6150
(615) 532-8800 FAX

Dear CPA License Applicant:

Enclosed you will find an authorization for interstate exchange form to be completed to determine if you qualify for reciprocity to the State of Tennessee. Please follow the directions given below so you can properly complete this document. If it is not completed properly it will be returned. This is the first of a two (2) step reciprocal application process.

1. Complete the first page of the authorization for interstate exchange form.
2. Contact the state board where you passed the CPA examination to determine if other information and/or a fee is required before your information will be released to Tennessee. Send the original state the completed form and any fees due to them.
3. Mail your check for \$100.00 payable to the Tennessee State Board of Accountancy to the other state board along with both pages of the Interstate Exchange form. The other state board will complete Sections A and B on page 2 and forward the Interstate Exchange form to the Tennessee Board.
4. Have your college or university transcripts forwarded to our Board. (If you have a foreign degree, you must have your transcript evaluated by a Foreign Academic Credentials Service.)
5. Complete an ethics exam, such as the AICPA's Ethics Exam if not already completed, and have the grade sent to this Board. For information on the AICPA Ethics Exam call 1-800-862-4272.

Once we receive the Interstate Exchange form, the initial reciprocal fee, your transcripts and your ethics grade, we will determine if you are eligible to reciprocate. We will forward to you the CPA certificate application. When you receive the application:

1. Complete the CPA Certificate Application.
2. Have the experience section completed by a CPA who has knowledge of your experience.
3. Send the application along with your additional \$100.00 fee to the Tennessee Board. This fee covers your first year or partial year license.

If you have had four (4) years of accounting experience, since passing the CPA exam, within the ten (10) years immediately preceding this CPA certificate application, have a baccalaureate degree, and have passed an ethics exam, your reciprocal application will be approved without meeting the 150 semester hour education requirement. If your certificate/license was issued more than four (4) years prior to applying for Tennessee reciprocity, you must also have completed eighty (80) hours of CPE within the last twenty four (24) months and send proof of completion of those CPE hours to our Board.

If you have any questions please call Brenda Demastus at the Board office or e-mail her at:

Brenda.demastus@state.tn.us.

Ensuring Excellence,
Daniel F. Syriac
Administrative Manager



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E-mail: Brenda.demastus@state.tn.us

www.state.tn.us/commerce/boards/tnsba

KEEP TRACK OF YOUR APPLICATION

STEP 1: ☐ : READ THE INSTRUCTIONS THOROUGHLY AND COMPLETELY.

- ☐ : Fill out and send both pages of the Authorization for Interstate Exchange form along with \$100.00 to your original state of licensure. (make the check payable to: The Tennessee State Board of Accountancy)
- ☐ : Have college/university transcripts sent to the Tennessee State Board of Accountancy.
- ☐ : Complete the AICPA Ethics Exam if not required by your original state of licensure and have that grade sent to this Board.

STEP 2: ☐ : Complete the CPA Certificate Application for a Reciprocal Permit and send it along with \$100.00 payable to the Tennessee State Board of Accountancy,

- ☐ : Have the Experience Affidavit completed by a CPA who has knowledge of your experience. Then forward that affidavit with original signatures to the Tennessee State Board of Accountancy.
- ☐ : If you do not meet the 150 Hour Rule, you must have 4 years of accounting Experience within the last ten years and you must have 80 hrs of CPE taken within the last 24 months.



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File # _____

**Fee \$100.00 Payable
to the Tennessee
State Board of
Accountancy**

AUTHORIZATION FOR INTERSTATE EXCHANGE

File # _____

TYPE OR PRINT IN INK.

(To be issued by TNSBA)

Last First Middle Maiden Name / /
Date of Birth

Street Address City State Zip Code

SSN _____ - _____ - _____ Phone (____) _____ - _____ E-mail Address _____

Have you ever been convicted of any felony or misdemeanor other than minor traffic violations? ____ YES ____ NO

Are you under indictment? ____ YES ____ NO

Have you ever been disciplined by any board of accountancy, AICPA, or state CPA society? ____ YES ____ NO
(If you answered YES to any of the previous three questions, you must furnish this Board with copies of those actions)

Of what state are you a resident? _____ How many years? _____

Will you maintain an office in Tennessee? ____ If yes, give the name and address of the firm/office.

Have you ever been certified in Tennessee? ____ YES ____ NO If yes, what was the certificate number? _____

EDUCATION - 150 SEMESTER HOUR RULE: You must have at least a bachelor's degree and satisfy our 150 Semester Hour Education Rule. Therefore, submit a certified college/university transcript with your application. If coming from another state, you must either have four years of accounting experience, after passing the CPA Exam or meet the 150 Semester Hour Rule plus have one year of experience to obtain a certificate.

Name of University/College _____
Years attended _____ Degree(s) _____

EXPERIENCE Requirement: Minimum 1 year (full-time) or 2000 hours (part-time) within the last 10 years or 4 years experience after passing the exam, without meeting the 150 semester hours. (see section B-5)

Position Held From/To Employer

Location Supervisor

I hereby request and authorize the _____ State Board of Accountancy to provide any and all information requested on this form to the Tennessee State Board of Accountancy. The responding State Board may confirm the CPA exam grades issued to me. I do solemnly swear (or affirm) that the information provided herein is correct.

Applicant Signature Date

OVER

SECTIONS A AND B ARE TO BE COMPLETED BY BOARD OF ACCOUNTANCY ONLY

SECTION A: VERIFICATION OF CPA EXAMINATION PASSING DATES

Part Passed	Date of Examination	Grade	AICPA I.D. #
AUDITING			
LPR/LAW			
FARE/THEORY			
ARE/PRACTICE			

If licensing is the responsibility of another agency, please forward and request completion of applicable section.

SECTION B: CERTIFICATE/LICENSE STATUS

Certified Public Accountant Certificate:

1. The applicant holds original/reciprocal (*circle one*) CPA Certificate number _____ dated _____/_____/_____ which is active and in good standing unless otherwise noted in an attachment.
2. The applicant has passed an Ethics Exam given by the AICPA / State Board completing this form.
AICPA Ethics Grade _____ State Board Ethics Grade _____
3. The applicant had one year of experience at the time they were licensed in this state. ____ YES ____ NO
4. Number of years applicant has held a CPA Certificate with this Board. _____

*5. Has the applicant earned four (4) years of experience since passing the CPA exam? ____ YES ____ NO

The information provided herein is correct to the best of our knowledge.

Board/Agency

Official Signature

(Official Seal)

Title Date

* If the Board cannot answer this question, an affidavit must be obtained from the employer. Contact the Tennessee State Board for the affidavit.

Return completed form directly to:
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, TN 37243-1141